



**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Patent Application of:

Kazuma SEKIYA

Application No.: 10/021,026

Filed: December 19, 2001

For: CUTTING MACHINE HAVING ALIGNED DUAL SPINDLES

Attorney Docket No.: SAS-0204

Examiner: J. D. Prone

Art Unit: 3724

*Confirmation No.: 9558*

**AMENDMENT AFTER FINAL REJECTION UNDER 37 C.F.R. §1.116**

**MAIL STOP AF**

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Sir:

**I. INTRODUCTORY COMMENTS**

In response to the Final Office Action dated March 23, 2004, please amend the above-identified application as set forth below.

Claim 2 is pending in the application. By this Amendment, claim 1 is canceled without prejudice or disclaimer and claim 2 is amended.

**II. AMENDMENTS TO THE DRAWINGS**

(There are no amendments to the drawings)

**III. AMENDMENTS TO THE SPECIFICATION**

(There are no amendments to the specification)

**RECEIVED**

MAY 04 2004

TECHNOLOGY CENTER R3700